

EXHIBIT C-3

ITEMIZED INVOICES

**PROJECT TWO
(JUNE 1 THROUGH SEPTEMBER 30, 2009)**

BAKER & MCKENZIE

Level 19
181 William Street
Melbourne, Victoria 3000, Australia
ABN 32 266 778 912

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Memorandum of Fees (Tax Invoice)

General Motors Corporation
300 Renaissance Center
Mailcode 482-C25-C64
DETROIT MI 48265-3000
UNITED STATES OF AMERICA

Attention: Karen Jenkins-Tucker, David Raynush and Therese Ryan

Date of Issue:
13 August 2009
Our Ref:
85221912-000004
Invoice Number:
1145843

Project Two - Asia Pacific Regional Co-ordination for General Motors Global Financing

To our professional costs in acting for you in the above matter for
the period ended 9 July 2009:

Fees		A\$	231,139.50
Non-Taxable Fees	231,139.50		
Disbursements		A\$	3,091.09
Non-Taxable Disbursements	3,091.09		
<hr/> Total Amount Payable in Australian Dollars		A\$	234,230.59

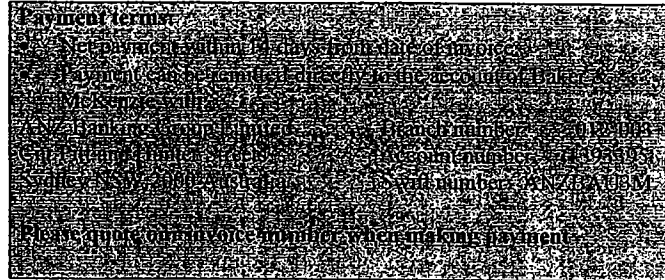
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BAKER & MCKENZIE

Client No: 85221912
Matter No: 000004

With Compliments
E. & O.E.

Baker & McKenzie
ABN: 32 266 778 912



You may apply to have costs of any legal services performed in New South Wales assessed under Division 11 of Part 3.2 of the *Legal Profession Act 2004*, but if the costs have been wholly or partly paid, the application must be made within 12 months after you have been given the bill of costs.

You may apply to have costs of any legal services performed in Victoria assessed under the *Legal Profession Act 2004*.

BAKER & MCKENZIE

Annexure

Project Two - Asia Pacific Regional Co-ordination for General Motors Global Financing

Fee Summary

<i>Lawyer/paralegal/other</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Gon, Michelle Y.L.	* 2.90	1,235.75	3,583.69
Ngai, Clement	* 0.80	1,036.03	828.83
Burke, Frederick R.	* 0.30	973.62	292.09
Marx, Jean-Denis	* 3.50	861.28	3,014.47
Marx, Jean-Denis	* 1.60	854.21	1,366.74
Marx, Jean-Denis	* 10.50	841.83	8,839.24
Martin, Andrew D.	* 3.70	836.31	3,094.36
Martin, Andrew D.	* 1.10	835.64	919.21
Martin, Andrew D.	* 1.80	829.45	1,493.02
Liu, Jinghua	* 0.40	811.35	324.54
Commons, Martin G.	* 1.70	773.90	1,315.63
Gu, Victor	* 20.80	736.46	15,318.37
Lee, Kiat Seng	* 1.10	730.21	803.22
Poke, Ashley	27.50	675.00	18,562.50
Beatty, Andrew	0.10	650.00	65.00
Dominguez, Leo G.	* 1.30	619.00	804.70
Taylor, Bruce	3.00	610.00	1,830.00
Wolff, Alex	1.00	610.00	610.00
Tungsuwan, Suriyong	* 2.00	592.91	1,185.82
Lai, Nancy	* 0.90	586.67	528.01
Chia, Brian H. G.	* 1.10	574.19	631.61
Shen, Jolie	* 13.80	574.19	7,923.81
Wong, Edric	* 9.20	557.10	5,125.32
Sharma, Shamil	34.60	550.00	19,030.00
Sharma, Shamil	90.70	540.00	48,978.00
Nguyen, Oanh H. K.	* 1.20	536.74	644.08
Wong, Edric	* 11.30	530.50	5,994.65
Wong, Edric	* 4.90	526.15	2,578.20
Tan, Allen	* 1.00	513.77	513.76
O'Neill, Michael	11.50	495.00	5,692.50
Reksodiputro, Harun Admana	* 2.00	486.81	973.62
Tan, Allen	* 0.50	482.82	241.40
Shen, Kathy	* 10.50	449.36	4,718.28
Wang, Karen	* 2.40	449.36	1,078.46
Zhang, Tracy	* 8.20	449.36	3,684.75
Dimagiba, Dennis G.	* 3.10	433.30	1,343.23
Truong, Kieu	2.30	375.00	862.50
Liu, Yolanda Y.F.	* 1.30	374.47	486.82
Partogi, Ponti	* 1.00	371.40	371.40
Nguyen, Tuanh	4.50	350.00	1,575.00

BAKER & MCKENZIE

Annexure

Project Two - Asia Pacific Regional Co-ordination for General Motors Global Financing

<i>Lawyer/paralegal/other</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Zhao, Julie H.D.	* 2.00	337.02	674.04
Surasathian, Jidapa	* 2.80	318.30	891.24
Krailadsiri, Saravut	* 1.50	312.06	468.09
Nguyen, Thanh Vinh	* 0.70	312.06	218.44
Lim, Jo Yan	* 2.90	305.82	886.88
Chauhan, Deepti	108.70	300.00	32,610.00
Perera, Sajeeva	2.20	295.00	649.00
Perera, Sajeeva	5.00	275.00	1,375.00
Schenkel, Simon	7.90	275.00	2,172.50
Tran, Chi Anh	* 3.30	274.61	906.21
Tong, Angela W.M.	* 1.00	259.98	259.98
Lim, Selwyn	* 2.00	249.65	499.30
Tran, Chi Anh	* 1.60	249.65	399.45
Ding, Yi-Jun	5.40	240.00	1,296.00
Saw, Jeremy	14.40	240.00	3,456.00
Fikry, Dede	* 6.80	235.22	1,599.49
Jacinto, Maria Ana Camila C.	* 8.10	222.84	1,805.00
Tomboc, Gmeleen Faye B.	* 6.50	218.44	1,419.84
Tomboc, Gmeleen Faye B.	* 3.90	216.65	844.97
Lekfuangfu, Nam-Ake	* 2.40	199.72	479.33
Komatsuzaki, Tomoko	* 2.10	173.32	363.97
Woodhall, Jennifer	2.70	160.00	432.00
Kim, Hannah	0.50	90.00	45.00
Parungao, Marites L.	* 2.00	80.47	160.94
Total Fees			231,139.50

* Denotes overseas lawyer whose billing rate has been converted into Australian dollars.

Disbursements

Non-Taxable Disbursements

Transportation - Local	203.03
ASIC - Lodgment Fees	17.00
Searches	258.00
Telephone	3.43
Value Added Tax	2,609.63
	<u>3,091.09</u>

BAKER & MCKENZIE

Fee Detail

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
01/06/2009	Poke, Ashley	Review of emails on foreign investment approvals in Australia and New Zealand from GM; liaison with F Harden; courtesy call with John Hill at FIRB regarding possible approach by GM in light of GMC filing.	0.50	337.50
01/06/2009	Wolff, Alex	Review key issues around Project Two in relation to solvency and restructuring in AP; liaise with A. Poke.	0.50	305.00
01/06/2009	Sharma, Shamil	Review documents from Kisaeng Song and Eunkyung Ha for Korean action plan and consider issues around potentially missing documents and document duplication.	0.60	324.00
01/06/2009	Sharma, Shamil	Review documents from Manbok Jin for Korean action plan and instructing junior lawyers to conduct additional detailed review.	1.20	648.00
01/06/2009	Sharma, Shamil	Instruct, coordinate and supervise junior lawyers on conduct on Korean material contract review and integration with existing Korean material contract list.	1.30	702.00
01/06/2009	Sharma, Shamil	Discussions with client - Andrew Jackson - about recutting of Korean material contract list and format for new review.	0.40	216.00
01/06/2009	Saw, Jeremy	Review of newly received material supply contracts	0.70	168.00
01/06/2009	Saw, Jeremy	Receive instructions from D. Chauhan on new Korean documents.	0.50	120.00
01/06/2009	Saw, Jeremy	Discuss with S. Sharma regarding new documents from Korea and instructions from GM internal counsel Manbok Jin and team regarding Korean work.	0.60	144.00
01/06/2009	Chauhan, Deepti	Begin reviewing additional documents received from Korea and updating Korean material contracts action plan.	1.30	390.00

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<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
01/06/2009	Nguyen, Tuanh	Phone call with F. Harden regarding Australian action list; liaise with Y. Ding regarding material contracts.	0.30	105.00
01/06/2009	Woodhall, Jennifer	Received instructions from D. Chauhan; obtained Certificate of Registration for Holden Employees Superannuation Fund Pty Ltd.	0.20	32.00
02/06/2009	Poke, Ashley	Calls and emails with GM and Quigg Partners on regulatory issues.	1.80	1,215.00
02/06/2009	Wolff, Alex	Review announcements; liaise with A. Poke; peruse e-mail regarding corporate filings.	0.50	305.00
02/06/2009	O'Neill, Michael	Review overnight announcements; prepare comments on letters regarding FIRB and OIO approvals.	0.80	396.00
02/06/2009	O'Neill, Michael	Conference calls with FIRB and D. Quigg regarding NZ OIO approval requirements.	1.20	594.00
02/06/2009	Sharma, Shamil	Coordinate and provide further instructions to junior lawyers on the conduct of additional detailed review for Korea and settling responses.	0.70	378.00
02/06/2009	Sharma, Shamil	Review documents from Manbok Jin, Kisaeng Song and Eunkyung Ha for Korean action plan.	1.50	810.00
02/06/2009	Sharma, Shamil	Review existing Korean documents and action plan to determine overlap issues and material changes from previous advices given time critical nature of review.	1.80	972.00
02/06/2009	Sharma, Shamil	Discussions with client - Andrew Jackson and Salina Luo - about timing, restructure of material contract review into supply contract, "blocked contracts" and non supply contract analysis and removal of non material issues.	0.70	378.00
02/06/2009	Sharma, Shamil	Respond to and provide advice on other 363 work stream queries with A. Poke. (Australian and broader corporate issues), Y. Ding (Australian issues), and T. Nguyen (Australian issues).	0.80	432.00

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<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
02/06/2009	Ding, Yi-Jun	Receive instructions from T. Nguyen to review GM Holden's waiver and consent letter to counterparties in the Australian material contracts; review waiver and consent letter provided by F. Harden; discuss with T. Nguyen regarding Australian material contracts previously reviewed.	0.40	96.00
02/06/2009	Ding, Yi-Jun	Receive instructions from T. Nguyen to review contact details provided in all Australian and New Zealand material contracts as per instruction received from F. Harden .	0.10	24.00
02/06/2009	Ding, Yi-Jun	Review notice provisions in Australian material contracts and compare contact details with information provided in the contact details list provided by F. Harden; update contact details list provided by F. Harden to insert correct contact details for all counterparties to GM Holden in the Australian material contracts.	1.20	288.00
02/06/2009	Saw, Jeremy	Discuss with D. Chauhan regarding next steps.	0.10	24.00
02/06/2009	Saw, Jeremy	Review of new GM Korean material contracts for change in control issues.	2.30	552.00
02/06/2009	Saw, Jeremy	Review Korean material contracts action plans part 1, 2 and 3 to reflect additional documents received.	1.30	312.00
02/06/2009	Saw, Jeremy	Reformat action plans as per the request of A. Jackson to reflect supply contracts and non-supply contracts and removing scenario A from the plan.	1.20	288.00
02/06/2009	Chauhan, Deepti	Reformat Korean material contracts action plan as per the request of A. Jackson to remove scenario A from Korean material contract action palm.	1.00	300.00
02/06/2009	Chauhan, Deepti	Review supply and distribution agreements and technology license agreements received from Korea on 1 June 2009.	2.40	720.00

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<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
02/06/2009	Chauhan, Deepti	Amend Korean material contracts action plan to reflect review of additional documents.	2.80	840.00
02/06/2009	Nguyen, Tuanh	Phone call with F. Harden regarding consent and waiver letter.	0.40	140.00
02/06/2009	Nguyen, Tuanh	Review Holden contracts and update contact list.	0.70	245.00
02/06/2009	Nguyen, Tuanh	Review draft Holden consent and waiver letter.	0.90	315.00
03/06/2009	Poke, Ashley	Call with Fiona Harden regarding NZ OIO issues; review of GM emails.	0.40	270.00
03/06/2009	Gu, Victor	Coordinate restructuring related issues.	0.20	147.29
03/06/2009	O'Neill, Michael	Commence preparation of Australian Foreign Investments Review Board approval application.	0.80	396.00
03/06/2009	O'Neill, Michael	Prepare for and attend conference call with New Zealand Managing Director, New Zealand Chief Financial Officer and Australian General Counsel of GM regarding New Zealand Overseas Investments Office and Australian Foreign Investments Review Board Approval requirements for the proposed restructure.	1.20	594.00
03/06/2009	Sharma, Shamil	Internal supervision of junior lawyers on Korean advice and GM Project Two coordination.	0.60	324.00
03/06/2009	Sharma, Shamil	Discussion with client - Andrew Jackson - on Korean action plan issues.	0.40	216.00
03/06/2009	Sharma, Shamil	Draft e-mail to client discussing issues with action plan and approach to Korea.	0.70	378.00
03/06/2009	Sharma, Shamil	Close review of final action plans for Korea and comparison against existing action plans to identify key issues for client and amend action plans as required.	2.40	1,296.00
03/06/2009	Chauhan, Deepti	Update Korean material contract action plans to remove all agreements where there are no corresponding actions.	1.80	540.00

BAKER & MCKENZIE

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
03/06/2009	Chauhan, Deepti	Complete and review Korean material contract action plan; reformat Korean material contracts action plan as per the request of A. Jackson to separate into two separate action plans, one for supply contracts and one for non-supply contracts.	2.90	870.00
03/06/2009	Chauhan, Deepti	Liaise with M. O'Neill regarding New Zealand lease agreements; locate and send lease agreement to M. O'Neill.	0.80	240.00
04/06/2009	Poke, Ashley	Preparation of regulatory reports for US bankruptcy application regarding ongoing retention by B&M by GMC; forwarding to B&M in the US.	5.00	3,375.00
04/06/2009	Gu, Victor	Coordinate review of restructuring documents.	0.20	147.29
04/06/2009	Sharma, Shamil	Preparation of regulatory reports for US bankruptcy application regarding ongoing retention by B&M by GMC.	3.00	1,620.00
04/06/2009	Sharma, Shamil	Supervise junior lawyers on contract review and additional material contracts and GM Project Two coordination with overseas offices.	1.70	918.00
04/06/2009	Sharma, Shamil	Cross checking contracts and review preliminarily reviewed by GM.	1.60	864.00
04/06/2009	Sharma, Shamil	Review new Indian contracts and documents from Shanghai office.	1.80	972.00
04/06/2009	Truong, Kieu	Supervise and provide guidance to D. Chauhan on contracts review.	0.50	187.50
04/06/2009	Truong, Kieu	Assist D. Chauhan with queries from F. Harden regarding superannuation-related documentation.	0.30	112.50
04/06/2009	Ding, Yi-Jun	Print out relevant contracts that have not been reviewed by Baker & McKenzie or have only been reviewed by A. Lozynski for D. Chauhan; discuss contract list with D. Chauhan.	0.50	120.00

BAKER & MCKENZIE

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
04/06/2009	Ding, Yi-Jun	Receive instructions from D. Chauhan to determine whether documents received from shanghai office have already been reviewed by Baker & McKenzie or A. Lozynski.	0.20	48.00
04/06/2009	Ding, Yi-Jun	Construct key Australian material contracts list for copies of documents received from Shanghai office by email; identify in the list those documents that have been reviewed by Baker & McKenzie and those documents that have been reviewed by A. Lozynski of General Motors only.	3.00	720.00
04/06/2009	Chauhan, Deepti	Update index of documents for Asia Pacific to include new Indian documents.	1.70	510.00
04/06/2009	Chauhan, Deepti	Review agreements received via the Shanghai office for India, Korea, Australia and New Zealand to determine which agreements are outstanding.	1.30	390.00
04/06/2009	Chauhan, Deepti	Begin to review new agreements for the purposes of updating material contract action plan for India.	1.70	510.00
05/06/2009	Poke, Ashley	Call with Fiona Harden on risk issues for GM.	0.60	405.00
05/06/2009	Poke, Ashley	Call with Steve Cernak and Fiona Harden from GM regarding share ownership and Chapter 11 restructure and foreign investment approvals.	1.10	742.50
05/06/2009	Poke, Ashley	Calls with Quigg Partners on NZ issues and potential consequences of approach under NZ law for GM.	0.80	540.00
05/06/2009	O'Neill, Michael	Conference call (long) with Australian General Counsel and S. Cernak (US in-house Counsel) regarding required regulatory filings in Australia and New Zealand as a result of the proposed US reorganisation.	1.60	792.00
05/06/2009	Chauhan, Deepti	Update Australian material contracts action plan to reflect additional agreements reviewed.	1.80	540.00

BAKER & MCKENZIE

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
05/06/2009	Chauhan, Deepti	Review remaining Indian agreements received on 4 June 2009; update material contracts action plan to reflect additional agreements reviewed.	2.80	840.00
05/06/2009	Chauhan, Deepti	Review Australian agreements received on 4 June 2009.	2.00	600.00
08/06/2009	Sharma, Shamil	Supervise broader review of Thai contracts and preparation of Thai action plans by junior solicitors.	0.50	270.00
08/06/2009	Sharma, Shamil	Close review of updated Thai action plans, material Thai contracts and consistency checking against previous advice provided to Thailand.	1.80	972.00
09/06/2009	Poke, Ashley	Emails and calls with GM on foreign investment approval in New Zealand; liaise with Quigg Partners on NZ issues with OIO; call with FIRB; review and circulation of NZ risk analysis.	2.10	1,417.50
09/06/2009	Sharma, Shamil	Check amended material contracts list and supervise uploading of documents.	0.60	324.00
09/06/2009	Sharma, Shamil	Draft final e-mail to Andrew Jackson on updated action plans and discussion with Andrew Jackson on same.	0.90	486.00
09/06/2009	Saw, Jeremy	Upload Korean and Indian jurisdiction documents onto extranet database.	0.30	72.00
09/06/2009	Saw, Jeremy	Review and amend index of material contracts received from GM in connection with Indian jurisdiction documents.	1.20	288.00
09/06/2009	Saw, Jeremy	Review and amend index of material contracts received from GM in connection with Korean jurisdiction documents.	1.80	432.00
09/06/2009	Chauhan, Deepti	Upload Korean documents onto extranet; update index of Asia Pacific documents to include additional agreements	2.00	600.00

Level 19
181 William Street
Melbourne, Victoria 3000, Australia
ABN 32 266 778 912

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GPO Box 2119
Melbourne VIC 3001, Australia

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San Francisco
Santiago
Sao Paulo
Tijuana
Toronto
Valencia
Washington, DC

Memorandum of Fees (Tax Invoice)

General Motors Corporation
300 Renaissance Center
Mailcode 482-C25-C64
DETROIT MI 48265-3000
UNITED STATES OF AMERICA
Karen Jenkins-Tucker, David Raynush and Therese Ryan

Date of Issue:
31 August 2009
Our Ref:
85221912-000004
Invoice Number:
1147158

Project Two - Asia Pacific Regional Co-ordination for General Motors Global Financing

To our professional costs in acting for you in the above matter for
the period ended 31 July 2009:

Fees		A\$	6,923.80
Non-Taxable Fees	6,923.80		
Disbursements		A\$	219.55
Non-Taxable Disbursements	219.55		
<hr/>			
Total Amount Payable in Australian Dollars		A\$	7,143.35
<hr/>			

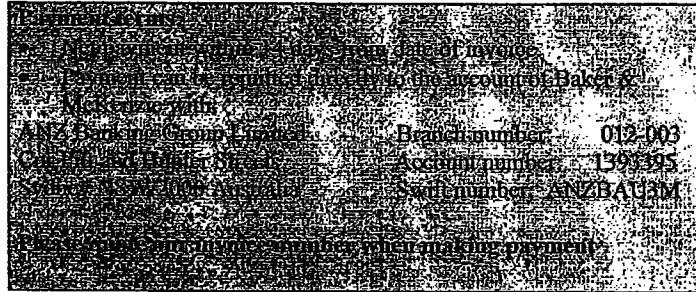
BAKER & MCKENZIE

Pg 14 of 44

Client No: 85221912
Matter No: 000004

With Compliments
E. & O.E.

Baker & McKenzie
ABN: 32 266 778 912



You may apply to have costs of any legal services performed in New South Wales assessed under Division 11 of Part 3.2 of the *Legal Profession Act 2004*, but if the costs have been wholly or partly paid, the application must be made within 12 months after you have been given the bill of costs.

You may apply to have costs of any legal services performed in Victoria assessed under the *Legal Profession Act 2004*.

Annexure**Project Two - Asia Pacific Regional Co-ordination for General Motors Global Financing****Fee Summary**

<i>Lawyer/paralegal/other</i>		<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Dominguez, Leo G.	*	0.30	619.00	185.70
Taylor, Bruce		3.30	610.00	2,013.00
Wong, Edric	*	0.30	557.10	167.13
Sharma, Shamil		1.30	550.00	715.00
O'Neill, Michael		0.80	495.00	396.00
Chauhan, Deepti		2.10	300.00	630.00
Jacinto, Maria Ana Camila C.	*	0.20	272.36	54.47
Fikry, Dede	*	4.50	235.22	1,058.49
Fikry, Dede	*	1.20	227.66	273.19
Tomboc, Gmeleen Faye B.	*	6.20	210.46	1,304.83
Tomboc, Gmeleen Faye B.	*	0.50	203.69	101.85
Pascual, Cecilia	*	0.30	80.47	24.14
Total Fees				6,923.80

** Denotes overseas lawyer whose billing rate has been converted into Australian dollars.*

Disbursements**Non-Taxable Disbursements**

Transportation - Local	75.42
Courier/Messenger Service	72.59
Value Added Tax	71.54
	<u>219.55</u>

Fee Detail

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
10/07/2009	O'Neill, Michael	Telephone call with Australian Foreign Investments Review Board official to discuss progress of Australian Government foreign investment clearance and any further information required; prepare update e-mail regarding same to Australian in-house counsel.	0.80	396.00
15/07/2009	Tomboc, Gmeleen Faye B.	Check e-mail from D. Chauhan (Baker & McKenzie Melbourne) regarding summary of post-closing requirements.	0.10	21.05
15/07/2009	Tomboc, Gmeleen Faye B.	Draft and finalize, with L.G. Dominguez input, response to D. Chauhan (Baker & McKenzie Melbourne) regarding summary of post-closing requirements.	0.40	84.18
15/07/2009	Tomboc, Gmeleen Faye B.	Draft and finalize, with L.G. Dominguez input, e-mail to R. Yusi (GM Philippines Asst. Corporate Secretary) regarding confirmation of number of shares and copies of share transfer certificates, in connection with tax clearance requirements.	0.70	147.32
16/07/2009	Fikry, Dede	Review the status of the completeness of corporate documents of PT Mesin Isuzu Indonesia for the purpose of the BKPM application; review outstanding items required for the BKPM application; prepare e-mail reminder to A. Matute of GM and Mr. Kamaruzzaman of PT Mesin Isuzu Indonesia regarding the outstanding original circular shareholders resolution for the purpose of the BKPM application; prepare e-mail to Mr. Kamaruzzaman and F. Subarna of PT Mesin Isuzu Indonesia regarding the outstanding corporate documents of PT Mesin Isuzu Indonesia for the purpose of the BKPM application.	1.40	329.31

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
16/07/2009	Fikry, Dede	Prepare e-mail to D. Chauhan regarding the final steps towards completion of the share transfer (post-closing) to General Motors Company; continue reviewing the Certificate of Incorporation of General Motors Corporation.	0.80	188.18
16/07/2009	Jacinto, Maria Ana Camila C.	Deal with the e-mail of G.B. Tomboc re the documentary requirements for capital gains tax and documentary stamp tax returns.	0.20	54.47
16/07/2009	Tomboc, Gmeleen Faye B.	Check e-mail of D. Chauhan (Baker & McKenzie Melbourne) regarding requirements for tax returns; prepare response regarding same.	0.40	84.18
16/07/2009	Tomboc, Gmeleen Faye B.	Check queries of D. Chauhan (Baker & McKenzie Melbourne) regarding required details for tax application.	0.40	84.18
16/07/2009	Tomboc, Gmeleen Faye B.	Prepare e-mail to R. Yusi (Corporate Secretary) regarding confirmation of no TIN numbers for GM entities.	0.20	42.09
16/07/2009	Tomboc, Gmeleen Faye B.	Incorporate tax input from D.G. Dimagiba and C.C. Jacinto regarding required form of share transfer documents.	0.20	42.09
17/07/2009	Fikry, Dede	Review the Certificate of Good Standing of General Motors Corporation in connection with the proposed tax exemption for the share transfer to General Motors Company; review and revise e-mail advice to General Motors regarding the Certificate of Residency as a requirement for tax exemption and additional information on the form of Certificate of Residency.	1.20	282.26
17/07/2009	Tomboc, Gmeleen Faye B.	Check e-mails of D. Chauhan (Baker & McKenzie Melbourne) regarding authentication of stock power and proxy.	0.30	63.14
17/07/2009	Tomboc, Gmeleen Faye B.	Continue preparing discussion on Tax Identification Number applications.	0.40	84.18
17/07/2009	Tomboc, Gmeleen Faye B.	Confer with C. Pascual on update on information for TIN registration.	0.20	42.09

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<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
17/07/2009	Tomboc, Gmeleen Faye B.	Incorporate L.G.Dominguez comment; draft discussion regarding need for authenticated incorporation documents for GM Corporation and GM Company.	0.50	105.23
17/07/2009	Tomboc, Gmeleen Faye B.	Check e-mails of D. Chauhan (Baker & McKenzie Melbourne) regarding application for name change of GM Corporation and signatories for TIN application; prepare response regarding application for name change and TIN application signatories.	0.70	147.32
20/07/2009	Tomboc, Gmeleen Faye B.	Finalize, with L.G. Dominguez input, e-mail regarding signatory for tax identification number.	0.10	21.05
21/07/2009	Tomboc, Gmeleen Faye B.	Coordinate with C. Pascual regarding tax identification numbers for General Motors Corporation and General Motors Company.	0.20	42.09
21/07/2009	Tomboc, Gmeleen Faye B.	Confer with D. Chauhan (Baker & McKenzie Melbourne) regarding local contact for TIN application.	0.10	21.05
21/07/2009	Tomboc, Gmeleen Faye B.	Prepare and finalize, with LGDominguez comments, e-mail to R. Yusi (Corporate Secretary) regarding application for TIN.	0.30	63.14
21/07/2009	Tomboc, Gmeleen Faye B.	Peruse application forms for TIN and coordinate transmittal of TIN applications to GM Phils. Asst. Corporate Secretary with C. Pascual.	0.20	42.09
21/07/2009	Tomboc, Gmeleen Faye B.	Prepare and finalize e-mail to D. Chauhan regarding transmittal of copy of notarized share transfer document.	0.20	42.09
22/07/2009	Dominguez, Leo G.	Finalize email to R. Yusi regarding TIN application for Motors Liquidation Company and General Motors Corporation.	0.10	61.90
22/07/2009	Dominguez, Leo G.	Deal with D. Chauhan's email dated 21 July 2009 regarding query on whether a notarised copy can be arranged in the Philippines or whether it has to be done in the United States.	0.10	61.90

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
22/07/2009	Taylor, Bruce	Complete high level review of draft UST \$7bn loan and spreadsheet listing of clauses likely to apply to non-US subsidiaries.	3.30	2,013.00
22/07/2009	Wong, Edric	Follow up communication with M. Kwang (DrewCorp Services Pte Ltd) in relation to transfer of GMC's legal title in GM Asia Pacific Pte Ltd to General Motors Company.	0.10	55.71
22/07/2009	Chauhan, Deepti	Review correspondence received with respect to post-closing requirements.	0.10	30.00
23/07/2009	Wong, Edric	Conference call with M. Kwang (DrewCorp Services Pte Ltd) to confirm that General Motors Company has been registered as the new member of GM Asia Pacific Pte Ltd and that new share certificates have been issued in General Motors Company's favour, and that all relevant public records have been updated.	0.10	55.71
23/07/2009	Wong, Edric	Email to D. Chauhan (Baker & McKenzie Melbourne) to inform Baker & McKenzie Melbourne of status update on the transfer of legal title of shares in GM Asia Pacific Pte Ltd to General Motors Company.	0.10	55.71
23/07/2009	Chauhan, Deepti	Correspondence with S. Wang regarding Philippines documents and Taxpayer Identification Number application; correspondence with B. Dodgen regarding original Philippines documents.	0.30	90.00
24/07/2009	Sharma, Shamil	Reviewing e-mails in relation to Phillipino and Indonesian post closing obligations and settling same.	0.90	495.00
24/07/2009	Tomboc, Gmeleen Faye B.	Check Tax Identification Numbers for GM Corporation and GM Company; coordinate filing of DST return with C. Pascual.	0.20	42.09
24/07/2009	Tomboc, Gmeleen Faye B.	Revise and finalize e-mail regarding DST fees to D. Chauhan (Baker & McKenzie Melbourne).	0.20	42.09

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
24/07/2009	Pascual, Cecilia	Deal with instructions of G.B. Tomboc to prepare draft e-mail to R. Yusi regarding payment of Documentary Stamp Tax due on the transfer of shares from Motors Liquidation Company to General Motors Company.	0.30	24.14
24/07/2009	Chauhan, Deepti	Review correspondence received; respond to S. Wang regarding Philippines Taxpayer Identification Number applications; provide Philippines Taxpayer Identification Numbers to S. Wang; respond to B. Dodgen regarding original Philippines documents.	0.30	90.00
27/07/2009	Dominguez, Leo G.	Finalize email to D. Chauhan regarding bank charges by the remittee bank for receiving the remitted funds.	0.10	61.90
27/07/2009	Sharma, Shamil	Reviewing billing position on file and responding to queries and requirements from other law firms instructed by GM as part of Asia Pacific coordination.	0.40	220.00
27/07/2009	Tomboc, Gmeleen Faye B.	Check e-mail of D. Chauhan (Baker & McKenzie Melbourne) regarding bank charges for remittance; prepare response, with LGDominguez comments.	0.20	42.09
27/07/2009	Chauhan, Deepti	Correspondence with S. Sharma, G. Tomboc and S. Wang in respect to DST return in Philippines; consider email from F. Harden regarding Deed of Release for New Zealand; correspondence with B. Dodgen regarding Deed of Release for New Zealand.	0.40	120.00
29/07/2009	Fikry, Dede	Review outstanding documents to be obtained from MII and General Motors Indonesia for the purpose of the application to be submitted to the Indonesian Investment Coordinating Board; telephone attendance and e-mail correspondence upon Mr. Kamaruzzaman, Abu Thamrin and Rustina Yuli of MII to request outstanding documents for the purpose of the application to the Investment Coordinating Board.	1.10	258.74

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
30/07/2009	Chauhan, Deepti	Correspondence with B. Dodgen, F. Harden and D. Quigg regarding executed documentation for New Zealand.	0.40	120.00
30/07/2009	Chauhan, Deepti	Email to S. Wang regarding funds for Documentary Stamp Tax return in the Philippines.	0.10	30.00
31/07/2009	Fikry, Dede	Prepare e-mail to D. Chauhan regarding the progress of original shareholders resolutions of MII received to date; review the status of preparation of original documents for the purpose of submitting the application to the Investment Coordinating Board as required to effect the share transfer to General Motors Company; telephone attendance upon Felix Subarna of PT GM Autoworld Indonesia to request the outstanding original circular shareholders resolution signed by PT Garmak and General Motors Corporation; prepare e-mail to Mr. Kamaruzzaman, Abu, and Yuli of MII regarding request for confirmation on the corporate documents of MII.	1.20	273.19
31/07/2009	Tomboc, Gmeleen Faye B.	Read e-mails of S. Wang and M. Gulati (GM) regarding remittance of amount into account of local subsidiary.	0.10	20.37
31/07/2009	Tomboc, Gmeleen Faye B.	Prepare e-mail regarding instructions for preparation of Manager's Check.	0.20	40.74
31/07/2009	Tomboc, Gmeleen Faye B.	Confer with M. Gulati (GM) regarding clarification of remittee bank account; prepare e-mail to M. Gulati (GM) regarding clarification of remittee bank account.	0.20	40.74
31/07/2009	Chauhan, Deepti	Correspondence with A. Jackson, D. Fikry and B. Dodgen regarding original shareholders resolutions for Indonesia.	0.30	90.00
31/07/2009	Chauhan, Deepti	Respond to query from S. Wang regarding notarized Philippines documents.	0.20	60.00

Memorandum of Fees
(Tax Invoice)

Date of Issue:
21 September 2009
Our Ref:
85221912-000004
Invoice Number:
1148366

General Motors Corporation
300 Renaissance Center
Mailcode 482-C25-C64
DETROIT MI 48265-3000
UNITED STATES OF AMERICA
Karen Jenkins-Tucker, David Raynush and Therese Ryan

**Project Two - Asia Pacific Regional Co-ordination for General Motors
Global Financing**

To our professional costs in acting for you in the above matter for
the period ended 31 August 2009:

Fees		A\$	5,461.75
Non-Taxable Fees	5,461.75		
Disbursements		A\$	1,856.16
Non-Taxable Disbursements	1,856.16		
<hr/>			
Total Amount Payable in Australian Dollars		A\$	7,317.91
<hr/>			

Client No: 85221912

Matter No: 000004

With Compliments
E. & O.E.

Baker & McKenzie

ABN: 32 266 778 912

Baker McKenzie

Payment terms:

- Net payment within 14 days from date of invoice.
- Payment can be remitted directly to the account of Baker & McKenzie with:

ANZ Banking Group Limited	Branch number: 012-003
Cnr Pitt and Hunter Streets	Account number: 1393395
Sydney NSW 2000 Australia	Swift number: ANZBAU3M

Please quote our invoice number when making payment

You may apply to have costs of any legal services performed in New South Wales assessed under Division 11 of Part 3.2 of the *Legal Profession Act 2004*, but if the costs have been wholly or partly paid, the application must be made within 12 months after you have been given the bill of costs.

You may apply to have costs of any legal services performed in Victoria assessed under the *Legal Profession Act 2004*.

Annexure**Project Two - Asia Pacific Regional Co-ordination for General Motors Global Financing****Fee Summary**

<i>Lawyer/paralegal/other</i>		<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Marx, Jean-Denis	*	0.20	826.76	165.35
Taylor, Bruce		0.40	610.00	244.00
Dominguez, Leo G.	*	2.30	599.10	1,377.93
Dominguez, Leo G.	*	0.20	593.19	118.64
Chauhan, Deepti		2.60	300.00	780.00
Fikry, Dede	*	7.80	227.66	1,775.74
Tomboc, Gmeleen Faye B.	*	2.80	203.69	570.35
Tomboc, Gmeleen Faye B.	*	0.20	201.68	40.34
Cruz, Felix A.	*	4.00	77.88	311.52
Pascual, Cecilia	*	1.00	77.88	77.88
Total Fees				5,461.75

* Denotes overseas lawyer whose billing rate has been converted into Australian dollars.

Disbursements**Non-Taxable Disbursements**

Transportation - Local	11.86
Courier/Messenger Service	40.96
Duty Stamps	16.69
Value Added Tax	1,786.65
	<u>1,856.16</u>

Fee Detail

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
01/08/2009	Dominguez, Leo G.	Finalize email to M. Gulati regarding status of funds to be credited to Quisumbing Torres account in payment of documentary stamp taxes.	0.10	59.91
03/08/2009	Taylor, Bruce	Review emails in relation to outstanding documents needed for transfer of shares in PT Mesin Isuzu Indonesia.	0.40	244.00

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
03/08/2009	Fikry, Dede	Prepare e-mail to A. Kamaruzzaman of PT Mesin Isuzu Indonesia to seek confirmation on the current shareholding composition of PT Mesin Isuzu Indonesia for the purpose of the Investment Coordinating Board application; telephone conversation with A. Kamaruzzaman of PT Mesin Isuzu Indonesia to follow up on the same; telephone conversation with A. Rodja of Umaka Mitratama regarding feedback from the Investment Coordinating Board concerning the request for additional documents of PT Mesin Isuzu Indonesia.	1.20	273.19
03/08/2009	Tomboc, Gmeleen Faye B.	Check remittance confirmation details from M. Gulati (GM) regarding funds for documentary stamp taxes payment.	0.10	20.37
04/08/2009	Dominguez, Leo G.	Finalize email to M. Gulati regarding confirmation that no remittance received in Quisumbing Torres' dollar account; update on the manager's check prepared for Bureau of Internal Revenue.	0.20	119.82
04/08/2009	Dominguez, Leo G.	Finalize email to D. Chauhan confirming receipt of the original authenticated copy of the share transfer agreement to be sent to M. Torres of Manabat Delgado Amper & Co.	0.20	119.82
04/08/2009	Fikry, Dede	Telephone conversation with A. Rodja regarding feedback from the Investment Coordinating Board on the outstanding documents required; telephone conversation with notary Mala Mukti regarding the applicability of the 30-day notarization limit in respect of the circular shareholders resolution signed by the shareholders of PT Mesin Isuzu Indonesia.	0.40	91.06

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
04/08/2009	Tomboc, Gmeleen Faye B.	Correspond with M. Gulati (GM) regarding remittance of funds for payment of documentary stamp taxes return; follow up with Baker & McKenzie Manila accounting personnel regarding remittance of funds into Baker & McKenzie Manila account for payment of stamp taxes.	0.40	81.48
04/08/2009	Chauhan, Deepti	Correspondence with G. Tomboc regarding original Philippines documentation and providing a notarised copy to General Motors Asia Pacific Tax for capital gains tax return.	0.10	30.00
05/08/2009	Dominguez, Leo G.	Deal with email exchange regarding tracking down of remittance of funds to make documentary stamp taxes payment to Bureau of Internal Revenue.	0.40	239.64
05/08/2009	Tomboc, Gmeleen Faye B.	Confer with M. Gulati (GM) regarding funds for payment of documentary stamp taxes; confer with S. Sharma and D. Chauhan regarding same.	0.30	61.11
06/08/2009	Dominguez, Leo G.	Exchange of email with D. Chauhan and S. Sharma regarding status of documentary stamp taxes payment; discussions with Citibank regarding incoming peso remittance.	0.60	359.46
06/08/2009	Dominguez, Leo G.	Finalize email to M. Gulati regarding bank details where to remit the peso remittance.	0.10	59.91
06/08/2009	Dominguez, Leo G.	Finalize email to D. Chauhan confirming transmittal of the original share transfer agreement to M. Torres of Deloitte.	0.10	59.91
06/08/2009	Fikry, Dede	Prepare e-mail to A. Jackson regarding the status of the outstanding original circular shareholders resolution signed by General Motors Corporation.	0.20	45.53
06/08/2009	Cruz, Felix A.	Travel to Development Bank of the Philippines, Quezon Avenue Branch regarding payment of documentary stamp taxes on transfer of shares of Motors Liquidation Company.	4.00	311.52

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
06/08/2009	Tomboc, Gmeleen Faye B.	Coordinate, with L.G. Dominguez, M. Gulati and outgoing paralegal regarding payment of documentary stamp taxes; confirm payment of stamp taxes with outgoing paralegal; draft update, and finalize with L.G. Dominguez comments, to D. Chauhan and S. Sharma regarding completion of payment of stamp taxes.	0.80	162.95
06/08/2009	Tomboc, Gmeleen Faye B.	Check e-mail of D. Chauhan regarding original copy of transfer agreement; check e-mail of S. Wang (GM) regarding need for original copy of transfer agreement.	0.30	61.11
06/08/2009	Pascual, Cecilia	Deal with instructions of G.B. Tomboc regarding payment of documentary stamp taxes due on the transfer of shares from Motors Liquidation Company to General Motors Company; prepare documents required and accomplish Bureau of Internal Revenue Form 2000-OT for the filing of Documentary Stamp Tax Declaration/Return; prepare Bureau of Internal Revenue Tax Payment Deposit Slip; coordinate with out-bound paralegal to pay the documentary stamp tax.	1.00	77.88
06/08/2009	Chauhan, Deepti	Correspondence with S. Wang regarding update on documentary stamp tax return and confirmation regarding certificate authorising registration application for Philippines.	0.60	180.00
06/08/2009	Chauhan, Deepti	Correspondence with S. Sharma, G. Tomboc and S. Wang regarding documentary stamp tax payment in Philippines.	0.20	60.00
06/08/2009	Chauhan, Deepti	Correspondence with A. Jackson, S. Wang and G. Tomboc regarding Philippines certificate of registration application.	0.10	30.00

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
07/08/2009	Dominguez, Leo G.	Finalize email to D. Chauhan requesting for a proof of payment of the capital gains tax or the official ruling from the Bureau of Internal Revenue that the transaction is exempt from capital gains tax before Quisumbing Torres can apply for a certificate authorising registration.	0.10	59.91
07/08/2009	Dominguez, Leo G.	Finalize email to Ms. Wang regarding original copy of the authenticated share transfer agreement to be returned to Quisumbing Torres after the capital gains tax has been paid or the Bureau of Internal Revenue ruling has been obtained by Deloitte.	0.10	59.91
07/08/2009	Dominguez, Leo G.	Finalize email to D. Chauhan attaching a scanned copy of proof of payment to Bureau of Internal Revenue of Php 2,005,324.50 representing documentary stamp taxes.	0.10	59.91
07/08/2009	Dominguez, Leo G.	Finalize email to M. Gulati confirming receipt of remittance in the amount of Php 2,005,324.50.	0.10	59.91
07/08/2009	Fikry, Dede	Prepare e-mail to A. Jackson to confirm receipt of the original counterpart circular resolution signed by General Motors Corporation; prepare e-mail to A. Kamaruzzaman of PT Mesin Isuzu Indonesia to request two outstanding corporate documents of PT Mesin Isuzu Indonesia for the purpose of the Investment Coordinating Board application.	0.40	91.06
07/08/2009	Tomboc, Gmeleen Faye B.	Finalize, with L.G. Dominguez input; e-mail to M. Gulati regarding remittance of funds; finalize, with L.G. Dominguez input; e-mail to D. Chauhan (Baker & McKenzie Melbourne) regarding documents for certificate authorizing registration; finalize, with L.G. Dominguez input; e-mail to D. Chauhan (Baker & McKenzie Melbourne) regarding disposition of original copy of share transfer agreement.	0.40	81.48

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
10/08/2009	Chauhan, Deepti	Review correspondence with respect to original documentation in Philippines; review correspondence with respect to phase 2 of reorganisation and transfer of Asia Pacific first-tier subsidiaries.	0.70	210.00
11/08/2009	Marx, Jean-Denis	Confirm issues regarding original of corporate documents regarding to shares transfers.	0.20	165.35
11/08/2009	Fikry, Dede	Review e-mail and additional documents received from R. Yuli of PT Mesin Isuzu Indonesia; meet with A. Rodja of Umaka Mitratama to prepare the original set of documents to be submitted to the Investment Coordinating Board for the latter's approval of the transfer of shares in PT Mesin Isuzu Indonesia to General Motors Company.	1.00	227.66
11/08/2009	Chauhan, Deepti	Review and sign acknowledgement of receipt of stock certificate for GM Philippines; send electronic copy of acknowledgment to B. Neuman at Cadwalader; correspondence with G. Tomboc regarding requirement for original stock certificate to issue a replacement stock certificate in Philippines.	0.90	270.00
12/08/2009	Fikry, Dede	Prepare e-mail to notary Mala Mukti regarding the request for legalization of the original circular shareholders resolution of PT Mesin Isuzu Indonesia and for the issuance of statement letter concerning the processing of notification to the Ministry of Law and Human Rights; follow up telephone conversation with notary Mala Mukti regarding the same.	0.90	204.89
13/08/2009	Dominguez, Leo G.	Finalize email to D. Chauhan regarding copies of the share certificates needed for purposes of applying for the certificate authorising registration.	0.20	119.82

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
14/08/2009	Fikry, Dede	Prepare e-mail to A. Kamaruzzaman of PT Mesin Isuzu Indonesia regarding notice of the deed of transfer signed by General Motors Corporation and General Motors Company.	0.30	68.30
14/08/2009	Tomboc, Gmeleen Faye B.	Incorporate discussion with D.G.Dimagiba and C.C. Jacinto (B&M Manila) regarding tax consequences and finalize table of steps, incorporating tax consequences.	0.20	40.74
18/08/2009	Fikry, Dede	Meet with A. Rodja of Umaka Mitratama to receive the original circular shareholders resolution of PT Mesin Isuzu Indonesia for further notarization process.	0.20	45.53
21/08/2009	Fikry, Dede	Three separate telephone conferences with R. Yuli of PT Mesin Isuzu Indonesia regarding BKPM's request for additional document evidencing the change of name of one of PT Mesin Isuzu Indonesia's shareholders, namely PT Pantja Motor to become "PT Isuzu Asia Motor Indonesia".	0.50	113.83
21/08/2009	Fikry, Dede	Prepare e-mails to R. Yuli regarding BKPM's request for additional corporate document of PT Mesin Isuzu Indonesia evidencing the recent change of name of one of its shareholders, namely PT Pantja Motor.	0.60	136.60
21/08/2009	Fikry, Dede	Review copy of BKPM approval No. 608/III/PMA/2008 under the name of PT Pantja Motor regarding the change of its name to become PT Isuzu Astra Motor Indonesia; prepare e-mail to R. Yuli and A. Kamaruzzaman of PT Mesin Isuzu Indonesia to request clarification whether or not PT Mesin Isuzu Indonesia has reported to the BKPM concerning the recent change of name of PT Pantja Motor.	1.10	250.43

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
21/08/2009	Fikry, Dede	Telephone with A. Rodja of Umaka Mitratama regarding the provision of additional document requested by BKPM for the purpose of resuming the ongoing application of PT Mesin Isuzu Indonesia at BKPM.	0.10	22.77
24/08/2009	Fikry, Dede	Review additional document (notarial deed No. 63 dated 15 May 2008) of PT Mesin Isuzu Indonesia received from PT Mesin Isuzu Indonesia regarding the recent change of shareholding composition that needs to be reported to BKPM for the purpose of resuming the ongoing application at BKPM; prepare e-mail to A. Rodja of Umaka Mitratama regarding the additional document received from PT Mesin Isuzu Indonesia for the purpose of reporting to BKPM the chronology of changes in shareholding composition at PT Mesin Isuzu Indonesia and the change of name of PT Pantja Motor.	0.70	159.36
25/08/2009	Fikry, Dede	Telephone conversation with A. Rodja of Umaka Mitratama regarding follow up explanation to be supplied to BKPM in relation to the recent name change of one of PT Mesin Isuzu Indonesia's shareholders, PT Pantja Motor.	0.20	45.53
28/08/2009	Tomboc, Gmeleen Faye B.	Check e-mail of S. Wang (GM) regarding request for original copies of documentary stamp taxes return and proof of payment; prepare response thereto.	0.30	61.11
31/08/2009	Dominguez, Leo G.	Finalize email to D. Chauhan regarding stock certificates to be sent by courier.	0.10	59.32
31/08/2009	Dominguez, Leo G.	Finalize email to Ms. Wang regarding transmittal of the original copy of the documentary stamp taxes and Bureau of Internal Revenue payment slip to M.Torres of Manabat Delgado Amper & Co.	0.10	59.32

BAKER & MCKENZIE

Level 19
181 William Street
Melbourne, Victoria 3000, Australia
ABN 32 266 778 912

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GPO Box 2119
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Warsaw
Zurich
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Brasilia
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Caracas
Chicago
Chihuahua
Dallas
Guadalajara
Houston
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New York
Palo Alto
Porto Alegre
Rio de Janeiro
San Diego
San Francisco
Santiago
Sao Paulo
Tijuana
Toronto
Valencia
Washington, DC

Memorandum of Fees (Tax Invoice)

GM Asia Pacific
GM (China) Investments Co. Ltd
11th Floor, Jinmao Tower
88 Century Ave, Pudong
SHANGHAI 200121
CHINA

Attention: Therese Ryan

Project Three - Restructure of AP Subsidiaries

To our professional costs in acting for you in the above matter for
the period ended 30 September 2009:

Fees		A\$	22,659.06
Non-Taxable Fees	22,659.06		
Disbursements		A\$	1,063.45
Non-Taxable Disbursements	1,063.45		
<hr/>			
Total Amount Payable in Australian Dollars		A\$	23,722.51
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BAKER & MCKENZIE

Client No: 85232248
Matter No: 000001

With Compliments
E. & O.E.

Baker & McKenzie
ABN: 32 266 778 912

Payment terms:

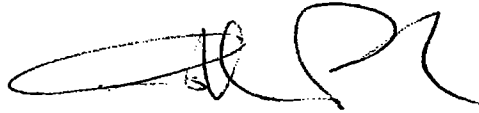
- Net payment within 14 days from date of invoice.
- Payment can be remitted directly to the account of Baker & McKenzie with:

ANZ Banking Group Limited Branch number 012-003
Cnr Pitt and Hunter Streets Account number 1393395
Sydney NSW 2000 Australia SWIFT number ANZBAU33M

Please quote our invoice number when making payment.

You may apply to have costs of any legal services performed in New South Wales assessed under Division 11 of Part 3.2 of the *Legal Profession Act 2004*, but if the costs have been wholly or partly paid, the application must be made within 12 months after you have been given the bill of costs.

You may apply to have costs of any legal services performed in Victoria assessed under the *Legal Profession Act 2004*.



Annexure**Project Three - Restructure of AP Subsidiaries****Fee Summary**

<i>Lawyer/paralegal/other</i>		<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Martin, Andrew	*	0.40	806.73	322.69
Poke, Ashley		4.20	675.00	2,835.00
Taylor, Bruce		3.70	610.00	2,257.00
Dominguez, Leo G.	*	0.30	593.19	177.96
Sharma, Shamil		5.60	550.00	3,080.00
Wong, Edric	*	3.20	539.80	1,727.36
O'Neill, Michael		0.80	495.00	396.00
Reksodiputro, Harun Admana	*	4.50	467.30	2,102.85
Truong, Kieu		5.40	395.00	2,133.00
Chauhan, Deepti		16.80	295.00	4,956.00
Schenkel, Simon		2.40	295.00	708.00
Coetsee, Emma		2.70	250.00	675.00
Tong, Angela W.M.	*	0.60	249.14	149.48
Fikry, Dede	*	4.30	225.41	969.24
Fikry, Dede	*	0.60	215.24	129.14
Tomboc, Gmeleen Faye B.	*	0.20	201.68	40.34
Total Fees				22,659.06

* Denotes overseas lawyer whose billing rate has been converted into Australian dollars.

Disbursements**Non-Taxable Disbursements**

Courier Service	9.69
Duty Stamps	5.61
Notary Fees	38.39
Value Added Tax	284.88
Administrative Costs - processing application for foreign investment approvals	724.88
	<u>1,063.45</u>

Fee Detail

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
11/08/2009	Reksodiputro, Harun Admana	Review email and document regarding legal steps to execute phase 2; provide comments regarding same.	1.00	467.30
12/08/2009	Reksodiputro, Harun Admana	Review list of steps for GM Phase 2; provide comments regarding same.	1.00	467.30
18/08/2009	Reksodiputro, Harun Admana	Review email and document regarding reorganization document list.	1.00	467.30
20/08/2009	Reksodiputro, Harun Admana	Review documents for share transfer; provide comments regarding same.	1.00	467.30
21/08/2009	Reksodiputro, Harun Admana	Review follow up questions re shareholders resolution; provide comments regarding same; review corporate documents regarding transfer of shares.	0.50	233.65
01/09/2009	Dominguez, Leo G.	Finalize email to Ms. Wang confirming receipt of the originals of Share Certificate Nos. 04, 05, 43 and 44 from Deepti and R. Wallace to be transmitted the certified copies to Ms. Torres.	0.10	59.32
01/09/2009	Sharma, Shamil	Consider restructuring issues for GM Company, GMDAT and related entities.	2.10	1,155.00
01/09/2009	Fikry, Dede	Review the wording of the approval of the Investment Coordinating Board concerning the transfer of shares in PT Mesin Isuzu Indonesia from General Motors Corporation to General Motors Company to determine whether any correction need to be requested; prepare e-mail to the Investment Coordinating Board to confirm the correctness of data recorded in its approval.	0.40	90.16
01/09/2009	Tomboc, Gmeleen Faye B.	Peruse original share certificates of shares in GM Philippines and prepare certified true copies for transmittal to M. Torres (Deloitte).	0.20	40.34

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
01/09/2009	Truong, Kieu	Telephone from T. Nguyen requesting clarification of restructure in order to assist F. Harden with transfer requirements, contractual and regulatory that may arise in relation to schedule transfer on 1 October; various discussions with S. Sharma and B. Taylor to notify of T. Nguyen involvement, including status update of redeemable preference shares transfer proposal per meeting with A. Poke; review revised redeemable preference shares slides package from F. Harden;	1.60	632.00
02/09/2009	Poke, Ashley	Review of GM emails and slides on proposed restructure; liaison with Michael O'Neill on FIRB approach.	0.50	337.50
02/09/2009	Taylor, Bruce	Discussion with K. Truong and S. Sharma in relation to proposals to restructure GMI and GMDAT in light of earlier advice and GMDAT stockholder agreement restrictions; review advices on same.	2.10	1,281.00
02/09/2009	Fikry, Dede	Review and revise the unofficial English translation of the Investment Coordinating Board's approval of the transfer of shares in PT Mesin Isuzu Indonesia; prepare e-mail update to D. Chauhan regarding the receipt of the approval and its unofficial English translation.	0.60	135.25
02/09/2009	Truong, Kieu	Meet with B. Taylor and discuss status of restructure packages for Asia Pacific, including which documents can be pre-signed.	0.20	79.00
02/09/2009	Chauhan, Deepti	Discuss contract review with B. Taylor; begin contract review for Australia.	1.20	354.00
04/09/2009	Poke, Ashley	Review of emails from GM; liaison with Michael O'Neill on issues; submission of FIRB application and email to GM.	0.60	405.00

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
04/09/2009	O'Neill, Michael	Telephone call with F. Harden regarding FIRB application; review e-mail from S. Luo regarding amendments to FIRB application; instruct S. Schenkel regarding finalisation of application.	0.60	297.00
07/09/2009	Poke, Ashley	Settling and signing final FIRB application.	1.40	945.00
07/09/2009	Fikry, Dede	Telephone conference with Mr. Z. Abidin, staff at the office of Notary Mala Mukti, to request the notary's assistance in preparing the notarial deed concerning the shareholders approval of the share transfer from General Motors Corporation to General Motors Company; prepare e-mail to Notary Mala Mukti to send the copy of the relevant Circular Shareholders Resolution and supporting documents for the purpose of preparing a notarial deed of restatement of the shareholders approval.	0.40	90.16
07/09/2009	Fikry, Dede	Review change of structure and changes to be applied to the list of steps prepared for the purpose of the change of name of General Motors Company and the transfer of shares from General Motors LLC to General Motors Holding LLC.	0.80	180.33
07/09/2009	Schenkel, Simon	Discussion with E. Coetsee regarding review and update of Foreign Investment Review Board application; review and draft application and notices under section 26 of the Foreign Acquisitions and Takeovers Act 1975; collate application and annexures; draft email to Foreign Investment Review Board.	2.40	708.00
07/09/2009	Coetsee, Emma	Amend the FIRB application for the proposed restructure of the General Motors group of companies; order ASIC company searches; review and update the FIRB Notices.	2.70	675.00
08/09/2009	Poke, Ashley	Review and settling FIRB application and forwarding to FIRB; email to GM on FIRB application.	0.50	337.50

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
10/09/2009	Truong, Kieu	Review correspondence from S. Luo.	0.20	79.00
10/09/2009	Chauhan, Deepti	Follow-up email to S. Luo and A. Jackson regarding reorganization.	0.10	29.50
11/09/2009	Truong, Kieu	Review overnight correspondence from S. Luo; discussions with D. Chauhan in relation to status of work required.	1.40	553.00
11/09/2009	Chauhan, Deepti	Respond to query from R. Wallace regarding new Philippines stock certificates.	0.30	88.50
14/09/2009	O'Neill, Michael	Review and respond to correspondence from S. Luo	0.20	99.00
14/09/2009	Truong, Kieu	Review correspondence from S. Luo.	0.20	79.00
15/09/2009	Fikry, Dede	Prepare e-mail response to D. Chauhan regarding the registration of General Motors Company in the Shareholders Register of MII and the issuance of new share certificates in the name of General Motors Company.	0.20	45.08
15/09/2009	Fikry, Dede	Telephone conference with Zainal Abidin from the office of Notary Mala Mukti regarding additional documents required by the Notary to prepare the notarial deed for the purpose of notifying the share transfer to the Ministry of Law and Human Rights.	0.20	45.08
15/09/2009	Fikry, Dede	Prepare e-mail to Kamaruzzaman regarding the request for the registration of General Motors Company in the Shareholders Register of MII and to request the issuance of new collective share certificate in the name of General Motors Company.	0.40	90.16
15/09/2009	Chauhan, Deepti	Correspondence with Indonesian office regarding share certificates for General Motors Company.	0.30	88.50
16/09/2009	Wong, Edric	Attend to email from D. Chauhan regarding client's instruction that GMAP will be transferred to General Motors LLC on 1 October 2009.	0.10	53.98

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
16/09/2009	Wong, Edric	Review documentation required to effect transfer of GMAP to General Motors LLC.	0.40	215.92
16/09/2009	Wong, Edric	Consider whether documents used in Phase 2 of GM's restructuring (namely the Working Sheet C, and GMAP's management accounts as at 31 December 2008) are applicable in Phase 3 and advising D. Chauhan (Baker & McKenzie Melbourne) on the same; liase with A. Tong (Abogado Pte Ltd) and Madelyn Kwang (DrewCorp Services Pte Ltd) on the same.	0.60	323.88
16/09/2009	Truong, Kieu	Respond to query from R. Wallace regarding AP transfer documents; review correspondence from M. Ressler and S. Luo.	1.40	553.00
16/09/2009	Tong, Angela W.M.	Communicate with E. Wong (Baker & McKenzie, Singapore) in relation to the proposed transfer of shares in General Motors Asia Pacific (Pte) Ltd from General Motors Company to General Motors Holding LLC; Peruse Audited Accounts of General Motors Asia Pacific (Pte) Ltd for the financial year ended 31 December 2008 and prepare Working Sheet C.	0.30	74.74
16/09/2009	Chauhan, Deepti	Respond to queries from R. Wallace regarding documentation in Philippines, Singapore and New Zealand; review documents for Asia Pacific to determine if any restrictions.	3.10	914.50
17/09/2009	Martin, Andrew	Note to E. Wong regarding documentation and need for share transfer from where shares of Singapore Company are distributed in specie including advice on stamp duty payable for such transfer.	0.40	322.69

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
17/09/2009	Wong, Edric	Attend to email from D. Chauhan (Baker & McKenzie Melbourne) regarding the fact that the transfer of GMAP from GM LLC to General Motors Holdings LLC will be by way of distribution rather than by way of sale and purchase; consider documentation required (including use of a short form SPA) and whether a board resolution at GM LLC level is sufficient to effect transfer.	0.80	431.84
17/09/2009	Wong, Edric	Liase with A. Tong (Abogado Pte Ltd) regarding the stamp duty payable in respect of GM LLC's transfer of GMAP to General Motors Holdings LLC, and the certificate of registration of the transferee (i.e. General Motors Holdings LLC).	0.10	53.98
17/09/2009	Wong, Edric	Advice to D. Chauhan (Baker & McKenzie Melbourne) regarding stamp duty payable given that transfer of GMAP from GM LLC to General Motors Holdings LLC will be by way of dividend, the stamp duty payable and the next steps in order to effect the transfer.	0.40	215.92
17/09/2009	Tong, Angela W.M.	Communicate with E. Wong (Baker & McKenzie, Singapore) in relation to the proposed transfer of shares in General Motors Asia Pacific (Pte) Ltd from General Motors Company to General Motors Holding LLC; Peruse Audited Accounts of General Motors Asia Pacific (Pte) Ltd for the financial year ended 31 December 2008 and prepare Working Sheet C.	0.30	74.74
17/09/2009	Chauhan, Deepti	Prepare a summary of status of Project Two and Project Three for A. Poke.	0.50	147.50
18/09/2009	Taylor, Bruce	Review current status of Project 3; attend briefing on same from D. Chauhan and S. Sharma.	0.80	488.00
18/09/2009	Sharma, Shamil	Review e-mails and progress of matter; check final checklists.	1.60	880.00

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
18/09/2009	Chauhan, Deepti	Undertake contract review for Korea and Thailand; draft summary of findings in action plan.	0.60	177.00
21/09/2009	Chauhan, Deepti	Review agreements for Korea, Thailand and Australia; draft summary of findings.	2.50	737.50
22/09/2009	Chauhan, Deepti	Review new government grant agreement; draft email to S. Sharma summarising key provisions for Project Three; review key documents for Asia Pacific; draft summary of key provisions that may be triggered.	2.10	619.50
23/09/2009	Dominguez, Leo G.	Finalize email to Mr. Chauhan regarding pending actions to be taken in relation to the Philippines for the restructuring on 1 October 2009.	0.20	118.64
23/09/2009	Poke, Ashley	Email from GM and email to FIRB seeking clarity on application and timing.	0.30	202.50
23/09/2009	Chauhan, Deepti	Review material Asia Pacific documents; update action plan to reflect outcome of review.	1.50	442.50
24/09/2009	Wong, Edric	Concall with D. Chauhan (Baker & McKenzie Melbourne) regarding preparation and signing of Working Sheet C, whether there is a timing requirement for this document, and the need for this document in order to stamp the share transfer form.	0.10	53.98
24/09/2009	Wong, Edric	Attend to email from D. Chauhan (Baker & McKenzie Melbourne) regarding execution of Working Sheet C and payment of funds for e-stamping.	0.10	53.98
24/09/2009	Chauhan, Deepti	Review correspondence received from E. Wong regarding stamp duty in Singapore; discuss correspondence with E. Wong; discuss correspondence with K. Truong; draft and send email to A. Matute regarding Working Sheet C and stamp duty in Singapore; review correspondence received from Philippines regarding outstanding action items for Philippines.	0.70	206.50

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
25/09/2009	Sharma, Shamil	Review of holding company restructure issues.	1.20	660.00
25/09/2009	Fikry, Dede	Prepare e-mails in response to K. Truong regarding minor changes made to the draft Shareholders Resolution of MII; review the Articles of Association of MII to confirm the Indonesian language wording of the provisions concerning transfer of shares to "related entities".	0.30	67.62
27/09/2009	Truong, Kieu	Review queries from S. Guo and respond accordingly (relating to R. Markov's share certificate requests and documentation update).	0.40	158.00
28/09/2009	Poke, Ashley	Call with FIRB and email update to GM.	0.40	270.00
28/09/2009	Taylor, Bruce	Review and discuss current status of phase 2 restructure documents.	0.80	488.00
28/09/2009	Sharma, Shamil	Reviewing e-mails on matter.	0.40	220.00
28/09/2009	Fikry, Dede	Telephone conversation with D. Chauhan regarding the request for issuance of new share certificate by MII under the name of General Motors Company.	0.20	45.08
28/09/2009	Wong, Edric	Attend to email from D. Chauhan (Baker & McKenzie Melbourne) regarding the share certificate for GMAP and sending it to U.S. for the distribution exercise; liaise with M. Kwang (DrewCorp Services Pte Ltd) in respect of the same.	0.10	53.98
28/09/2009	Chauhan, Deepti	Review correspondence received from S. Luo regarding original documents; email to D. Fikry regarding Indonesian share certificate; review documentation received from Isuzu regarding GM Egypt; draft covering email and arrange courier of waiver letter to GM Egypt; telephone conversation with D. Fikry regarding share certificates in Indonesia; draft and send email to E. Wong regarding Singapore share certificates.	1.10	324.50
29/09/2009	Poke, Ashley	Emails from GM on status of project; discussions with FIRB on status and timing.	0.50	337.50

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
29/09/2009	Sharma, Shamil	Discussions in relation to Project Three and reviewing e-mails for closing.	0.30	165.00
29/09/2009	Fikry, Dede	Prepare e-mail update to D. Chauhan on the result of telephone conversation with Mr. Kamaruzzaman, legal personnel of MII regarding the request for issuance of new share certificate under the name of General Motors Company, and the internal policy of MII for the issuance of share certificates.	0.30	67.62
29/09/2009	Fikry, Dede	Prepare e-mail to D. Chauhan to update on the status of discussion with MII's legal personnel regarding the request for issuance of new share certificate under the name of General Motors Company by MII.	0.30	67.62
29/09/2009	Fikry, Dede	Telephone conversation with Mr. Kamaruzzaman of MII legal to request the issuance of new share certificate under the name of General Motors Company in relation to the share transfer from General Motors Corporation.	0.20	45.08
29/09/2009	Wong, Edric	Liaise with D. Chauhan (Baker & McKenzie Melbourne) and M. Kwang (DrewCorp Services Pte Ltd) regarding the sending of the original share certificate for GMAP to U.S. for General Motor Company's distribution in specie.	0.30	161.94
29/09/2009	Wong, Edric	Liaise with DrewCorp Services Pte Ltd in respect of delivery of share certificate to Jenner & Block.	0.10	53.98
29/09/2009	Wong, Edric	Co-ordinating delivery of share certificate for GMAP to Jenner & Block.	0.10	53.98

<i>Date</i>	<i>Lawyer/Paralegal/ Other</i>	<i>Description</i>	<i>Hours</i>	<i>Amount</i>
29/09/2009	Chauhan, Deepti	Review email correspondence received overnight; email to R. Wallace regarding share certificates for Singapore and Indonesia; telephone conversation with E. Wong regarding sending stock certificates; discussion with T. Nguyen regarding Asia Pacific regulatory applications and approvals; review original documents received from Salina Luo; draft and send email to A. Matute regarding requirement of signature from PT Mesin Isuzu Indonesia.	1.90	560.50
30/09/2009	Fikry, Dede	Prepare e-mail to D. Chauhan regarding the executed version of the application submitted on behalf of MII to the Indonesian Investment Coordinating Board ("BKPM") for the purpose of the share transfer from General Motors Corporation to General Motors Company.	0.30	64.57
30/09/2009	Fikry, Dede	Meet with Mr. Z. Abidin of Notary Mala Mukti to discuss the outstanding information required for the purpose of notifying the Ministry of Law and Human Rights regarding the recent share transfer from General Motors Corporation to General Motors Company.	0.30	64.57
30/09/2009	Chauhan, Deepti	Review correspondence received overnight; draft and send email to R. Wallace regarding share certificates in Indonesia; collate regulatory approval documentation for Asia Pacific.	0.90	265.50